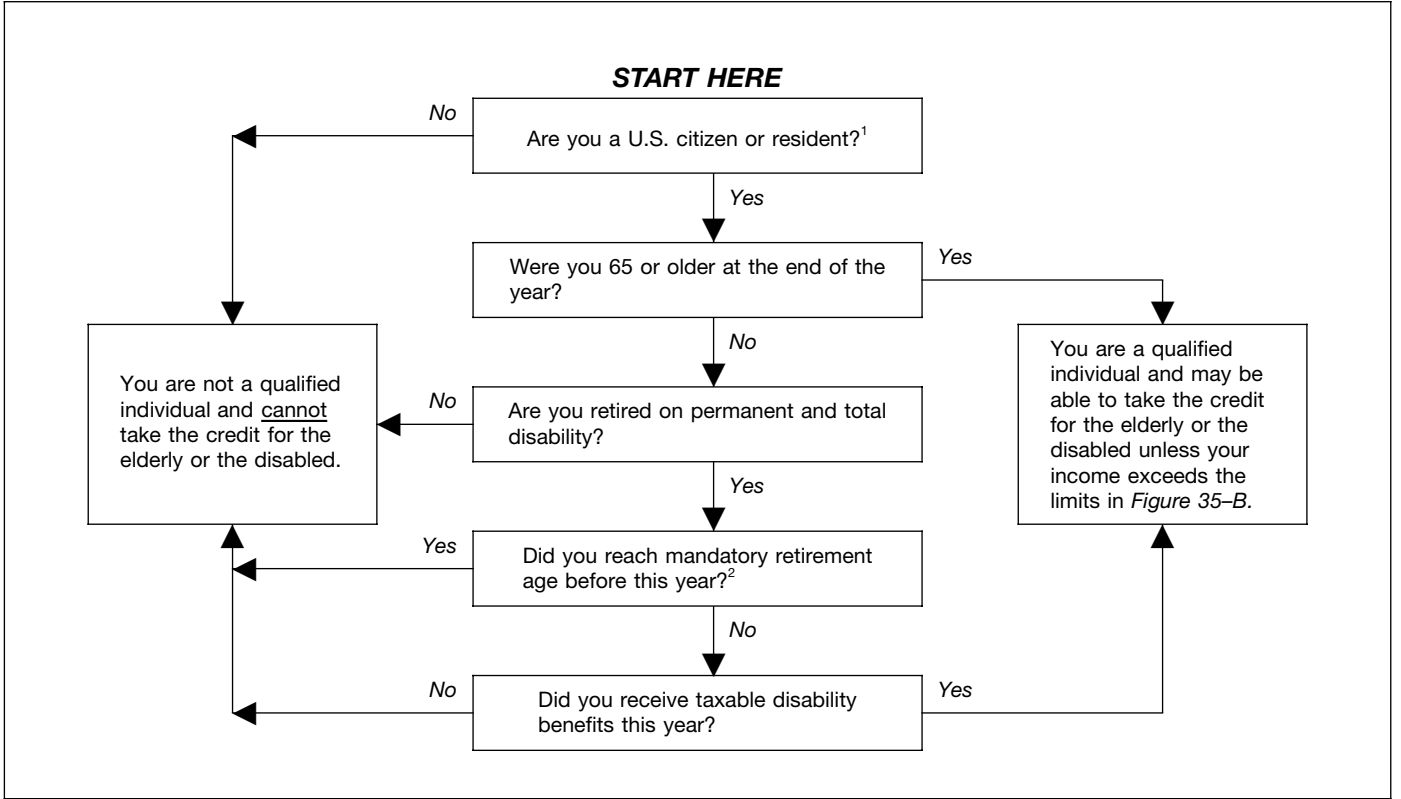


Figure 35–A. Are You a Qualified Individual?



¹If you were a nonresident alien at any time during the tax year and were married to a U.S. citizen or resident at the end of the tax year, see *U.S. Citizen or Resident* under *Qualified Individual*. If you and your spouse choose to treat you as a U.S. resident, answer “yes” to this question.

²Mandatory retirement age is the age set by your employer at which you would have been required to retire, had you not become disabled.

Figure 35–B. Income Limits

IF your filing status ...	THEN even if you qualify (see <i>Figure 35–A</i>), you CANNOT take the credit if ...	
	Your adjusted gross income (AGI)* is equal to or more than ...	OR the total of your nontaxable social security and other nontaxable pension(s) is equal to or more than ...
single, head of household, or qualifying widow(er) with dependent child	\$17,500	\$5,000
married filing a joint return and both spouses qualify in <i>Figure 35–A</i>	\$25,000	\$7,500
married filing a joint return and only one spouse qualifies in <i>Figure 35–A</i>	\$20,000	\$5,000
married filing a separate return and you did not live with your spouse at any time during the year	\$12,500	\$3,750

*AGI is the amount on Form 1040A, line 22, or Form 1040, line 35.